

**SB2548**



**94TH GENERAL ASSEMBLY**

**State of Illinois**

**2005 and 2006**

**SB2548**

Introduced 1/18/2006, by Sen. Miguel del Valle

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/216 new

Amends the Illinois Income Tax Act. Creates an income tax credit of \$250 to \$1,000 for certain qualified teachers who teach in schools in low-income areas. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB094 18749 BDD 54217 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding  
5 Section 216 as follows:

6 (35 ILCS 5/216 new)

7 Sec. 216. Credit for teachers in low-income schools.

8 (a) For taxable years ending on or after December 31, 2006  
9 and ending on or before December 30, 2011, each individual  
10 taxpayer who was an eligible teacher during the taxable year is  
11 entitled to a credit against the tax imposed under subsections  
12 (a) and (b) of Section 201 in the amount set forth under  
13 subsection (c).

14 (b) For purposes of this Section:

15 "Eligible teacher" means a person who: (i) has completed at  
16 least 4 years of services as a credentialed teacher; (ii) meets  
17 the Illinois criteria as a "highly qualified teacher" in  
18 accordance with the federal No Child Left Behind Act of 2001;  
19 and (iii) teaches in an approved school.

20 "Approved school" means a public school serving any of  
21 grades kindergarten through 12 in which at least 50% of the  
22 students enrolled during the most recently completed school  
23 year were eligible for free or reduced-price lunches.

24 (c) The amount of the credit under this Section is:

25 (1) \$250 for an eligible teacher who, as of the last  
26 day of the taxable year, has completed at least 4 years but  
27 less than 6 years as a credentialed teacher;

28 (2) \$500 for an eligible teacher who, as of the last  
29 day of the taxable year, has completed at least 6 years but  
30 less than 11 years as a credentialed teacher; and

31 (3) \$1,000 for an eligible teacher who, as of the last  
32 day of the taxable year, has completed at least 11 years as

1       a credentialed teacher.

2       (d) The credit may not be carried forward or back. In no  
3 event shall a credit under this Section reduce the taxpayer's  
4 liability to less than zero.

5       Section 99. Effective date. This Act takes effect upon  
6 becoming law.